

WISCONSIN DISTRIBUTOR'S TOBACCO PRODUCTS TAX RETURN

Read the instructions on the reverse side before completing this return.

Name, Address & Wis. Permit Number (please complete or correct)	Month/Year	Mail your return with check payable to: Wisconsin Department of Revenue Box 93640 Milwaukee, WI 53293-0640 Have questions or need more forms? Call (608) 266-8970 FAX (608) 261-7049 E-mail: excise@dor.state.wi.us
	Federal Employer ID Number	
	<input type="checkbox"/> Cancel my permit effective _____ Permits are not transferable, return it to the department with your final return.	

1. Total untaxed purchases (from TT-101, line 22)	1	\$
2. Sales to exempt organizations (from TT-102, Sch. A, line 4)	2	\$
3. Credit for returned merchandise/short shipments (form TT-102, Schedule B, line 18)	3	
4. Sales to the states of:		
Iowa	4a	\$
Illinois	4b	
Indiana	4c	
Michigan	4d	
Minnesota	4e	
N Dakota	4f	
S Dakota	4g	
Others	4h	
Total out-of-state sales (add lines 4a through 4h)	4	\$
5. Other credits (attach schedule and explanation)	5	
6. TOTAL CREDITS (add lines 2, 3, 4 & 5)	6	
7. If line 1 is larger than line 6, enter the difference here → \$		
multiply X 25% = TAX DUE ... →	7	\$
8. If line 6 is larger than line 1, enter the difference here → \$		
multiply X 25% = REFUND CLAIM →	8	\$
CALCULATION FOR BAD DEBT DEDUCTION (complete only if applicable)		
9. Less bad debt tobacco products tax deduction (TT-117, column G, line 5)	9	\$
10. Add bad debt tobacco products tax repayment (attach schedule and explanation)	10	
11. Amount after bad debt deduction/repayment TOTAL AMOUNT DUE/(REFUND DUE) →	11	\$

Check box if you are paying by electronic funds transfer (EFT) → ☐

12. Enter your total purchases of TAX-PAID tobacco products (information only)	12	
--	----	--

I declare under penalties of law that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.

Permittee's Signature (or authorized agent)	Preparer's Name (please print or type)	Preparer's Phone No.	Date
---	--	----------------------	------

INSTRUCTIONS

WHO MUST FILE THIS RETURN

All Wisconsin tobacco products distributors must complete this return each month and file it with the department. A return must be filed even if you do not have any transactions during a month. In this instance, simply indicate "no transactions" on your return and send it to the department.

WISCONSIN TOBACCO PRODUCTS TAX RATE

The tobacco products tax rate is 25% of the manufacturer's established list price prior to any reductions for volume or other discounts. The tax on tobacco products imported from another country is 25% of the amount obtained by adding the manufacturer's list price to the federal tax, duties and transportation costs to the United States. The tobacco products tax is not imposed on nontobacco items (for example, papers, pipes or lighters) or cigarettes.

DUE DATE

Your return is due 15 days after the close of the month. To be timely filed, a return must be postmarked by a United States Post Office on or before its due date and received by the department within 5 days of the due date.

Late-filed Returns. Returns which are not timely filed are subject to the following statutory charges:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until date of payment.
3. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

RECORD KEEPING

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept at the permit location in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms and assistance are available at our following office:

2135 Rimrock Road
Madison, Wisconsin 53713
(608) 266-8970

or write to: Mail Stop 5-107
PO Box 8900, Madison WI 53708-8900
FAX (608) 261-7049
E-Mail: excise@dor.state.wi.us

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (eg., TT-100).

NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify the department in writing when your business undergoes any change to its name, address or ownership.

PERMIT CANCELLATION

If you discontinued or sold your business during the month, complete the Permit Cancellation box and note the effective date of cancellation. If you sold your business, please provide the name and address of the purchaser. You must file a return for the month during which you go out of business and report tobacco products transactions until you cease operations.

Permits are not transferable and must be returned to the department for cancellation. Attach your permit to your final return.

LINE INSTRUCTIONS

Line 1 Enter the grand total from TT-101, line 22.

Lines 2 – 5 CREDITS

When itemizing your credits, remember to use the manufacturer's established list price.

Line 2 Enter the total value of your sales to exempt organizations that you itemized on your TT-102, Schedule A.

Line 3 Enter the total value of the tobacco products that you returned to manufacturers during the month or that you were short-shipped. Returns and short shipments should be itemized on your TT-102, Schedule B. You cannot claim credit for a return or short-shipment unless you have in your records a credit memo from your supplier.

Lines 4a – 4h Enter the total value from TT-103, line 22, for each state (Iowa, Illinois, Indiana, Michigan, Minnesota, North Dakota and South Dakota). Enter the grand total of sales to all other states on line 4h. Then add the sales you entered on lines 4a through 4h, and enter the total on line 4.

Line 5 Attach a written explanation for any credit you claim on this line.

Lines 7 & 8 TAX DUE OR REFUND COMPUTATION

Line 7 If line 1 is larger than line 6, enter the difference in the space provided on this line. Then multiply the difference by the tax rate of 25%, and enter the TOBACCO PRODUCTS TAX YOU OWE on line 7. Make your check payable to the Wisconsin Department of Revenue and send it with your return or check the EFT payment box if you paid by EFT. Send your return to the address appearing in the upper right corner on the front of the TT-100.

Line 8 If line 6 is larger than line 1, enter the difference in the space provided on this line. Then multiply the difference by the tax rate of 25%, and enter the REFUND YOU HAVE COMING on line 8.

Go to line 12, unless you have bad debt deductions/repayment.

Lines 9-11 BAD DEBT TAX DEDUCTION/REPAYMENT

Line 9 Enter the total value from TT-117, column G, line 5, that you wrote off as a bad debt deduction for tobacco products tax during the month.

Line 10 Enter the total value of all tobacco products tax attributable to prior bad debt deductions claimed on which you received repayment during the month. Attach a written explanation and copies of the corresponding TT-117(s) where the claim(s) was previously deducted.

Line 11 Enter the total amount owed or refund you have coming after applying the bad debt credit deduction and/or total bad debt tax repayments received during the month.

TAX-PAID PURCHASES OF TOBACCO PRODUCTS

Line 12 Enter the total value of all tax-paid tobacco products you purchased during the month from Wisconsin suppliers holding a tobacco products permit issued by the Wisconsin Department of Revenue. It is not necessary to attach an itemized list of tax-paid purchases to your return, but you must keep a list in your records for review by department representatives.

Caution: Invoices of tax-paid tobacco products must show the tobacco products tax as a separate item or at least have the statement "Wisconsin Tobacco Products Tax-Included Sale".

MAILING COMPLETED RETURN – Sign and date your return. Mail it along with supporting schedules and your payment (if paying by check) to the Wisconsin Department of Revenue by its due date (or check the EFT payment box if paid by EFT). Send your return to the address appearing in the upper right corner on the front of this form. Distributors with annual tobacco products tax liabilities of \$40,000 or more are required to pay by electronic funds transfer (EFT). Call (608) 264-9918 for information about paying taxes by EFT.